

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

LINDA BERKERY,	:	
	:	
Plaintiff,	:	CIVIL ACTION
	:	
v.	:	No. 09-cv-4944
	:	
COMMISSIONER OF INTERNAL REVENUE	:	
and UNITED STATES,	:	
	:	
Defendants.	:	

**ORDER**

AND NOW, this 11th day of January, 2010, upon consideration of Defendants' Motion to Dismiss Plaintiff's Amended Complaint (Doc. No. 16) and responses thereto, for the reasons set forth in the attached Memorandum, it is hereby ORDERED that the Motion is GRANTED, and the case is DISMISSED for lack of subject matter jurisdiction pursuant to Federal Rule of Civil Procedure 12(b)(1).

BY THE COURT:

s/J. Curtis Joyner  
J. CURTIS JOYNER, J.